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இணைப்பு X

[207-ம் பக்கத்திலுள்ள இனம் 4 (7)-க்கான அடிக்குறிப்பைக் காண்க.]

L.A. Bill No. 51 of 1971.

(As passed by the Assembly).

A Bill further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-third Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1972.

(2) Section 4 shall be deemed to have come into force on the 31st July 1963 and the rest of this Act shall come into force on such date as the State Government may by notification, appoint.

2. *Amendment of section 2, Tamil Nadu Act 1 of 1959.*—In section 2 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act)—

(i) after clause (h), the following clause shall be inserted, namely :—

“(hh) ‘Deputy Commercial Tax Officer’ means any person appointed by the Deputy Commissioner by name or by virtue of his office, to exercise the powers of a Deputy Commercial Tax Officer;”;

(ii) in clause (r), after Explanation (1), the following Explanation shall be inserted, namely :—

“Explanation (1-A).—Any amount collected by a dealer by way of tax under this Act shall not be included in the turnover;”.

3. *Amendment of section 3, Tamil Nadu Act 1 of 1959.*—In sub-section (3) of section 3 of the principal Act, for the words “two and a half per cent”, the words “three per cent”, shall be substituted.

4. *Amendment of section 7, Tamil Nadu Act 1 of 1959.*—In section 7 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely :—

“(2-A) The permission granted by the assessing authority under sub-section (2) shall continue in force so long as the dealer

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is eligible to be assessed under this section and has not withdrawn his option to be so assessed.”.

5. *Amendment of section 12, Tamil Nadu Act 1 of 1959.*—For sub-section (3) of section 12 of the principal Act, the following sub-section shall be substituted, namely :—

“(3) In addition to the tax assessed under sub-section (2), the assessing authority may, in the same order of assessment passed under sub-section (2), or by a separate order, direct the dealer to pay a penalty not exceeding one and a half times the amount of tax due on the turnover that was not wilfully disclosed by the dealer in his return or in the case of wilful failure to submit a return, a penalty not exceeding one and a half times the tax assessed, as the case may be:

Provided that no penalty under this sub-section shall be imposed unless the dealer affected has had a reasonable opportunity of showing cause against such imposition :

Provided further that no such penalty shall be imposed after a period of five years from the expiry of the year to which the assessment under sub-section (2) relates.”.

6. *Amendment of section 13, Tamil Nadu Act 1 of 1959.*—In sub-section (5) of section 13 of the principal Act, for the words “within a period of six months from the date of sale”, the words “within such period as may be prescribed” and for the words “the said period of six months”, the words “the period so prescribed” shall be substituted.

7. *Insertion of new section 16-A in Tamil Nadu Act 1 of 1959.*—After section 16 of the principal Act, the following section shall be inserted, namely :—

“16-A. *Assessment of turnover not declared under section 7.*—

(1) Where for any reason, any part of the turnover of business of a dealer who has been permitted to pay the tax under section 7 has escaped assessment from the tax, the assessing authority may, at any time within a period of five years from the expiry of the year to which the tax relates, determine to the best of its judgment the turnover which has escaped assessment and reassess the tax payable on the total turnover (including the turnover already assessed under section 7)—

(i) in case where such total turnover is not more than one lakh of rupees in accordance with the provisions contained in sub-section (1) of section 7; and

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(ii) in other cases where the total turnover is more than one lakh of rupees in accordance with the other provisions contained in this Act.

(2) Before making the reassessment under sub-section (1), the assessing authority may make such enquiry as it may consider necessary and give the dealer concerned a reasonable opportunity to show cause against such reassessment.

(3) The amount of tax already paid by the dealer concerned in pursuance of the permission to compound under section 7 shall be adjusted towards the amount of tax due as the result of reassessment under sub-section (1).

(4) The provisions of sub-sections (2) to (4) of section 16 shall, as far as may be, apply to reassessment under sub-section (1) as they apply to the reassessment of escaped turnover under sub-section (1) of section 16”.

8. *Amendment of section 20, Tamil Nadu Act 1 of 1959.*—In section 20 of the principal Act,—

(i) sub-section (2-A) shall be renumbered as sub-section (2-AA) and before sub-section (2-AA) as so renumbered, the following sub-section shall be inserted, namely:—

“(2-A) where a registered dealer—

(i) dies, or

(ii) transfers or otherwise disposes of his business in whole or in part, or

(iii) effects any change in the ownership of his business, in consequence of which he is succeeded in the business or part thereof by any other person, such successor in business shall (unless he already holds a certificate of registration) get himself registered under this Act.”;

(ii) in clause (i) of sub-section (2-AA) as so renumbered for the expression “or sub-section (2)”, the expression “sub-section (2) or sub-section (2-A)” shall be substituted:

(iii) in sub-section (2-B), for the expression “sub-section (2-A)”, the expression “sub-section (2-AA)” shall be substituted:

(iv) in sub-section (2-C), for the expression “sub-section (2-A)”, the expression “sub-section (2-AA), shall be substituted.

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9. *Amendment of section 21, Tamil Nadu Act 1 of 1959.*—In section 21 of the principal Act,—

(i) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2-A) A certificate issued under sub-section (2) shall take effect from such date as may be prescribed.”.

(ii) in clause (ii) of sub-section (5), for the word “sub-section”, the word “section” shall be and shall be deemed always to have been substituted.

10. *Amendment of section 21-A, Tamil Nadu Act 1 of 1959.*—In section 21-A of the principal Act,—

(i) in sub-section (1), for the words “authorizing himself or, as the case may be, the travelling salesman or representative so to do”, the words “authorizing him so to do” shall be substituted :

(ii) after sub-section (1), the following sub-sections shall be inserted namely:—

“(1-A) Where a registered dealer to whom sub-section (1) applies—

(i) dies, or

(ii) transfers or otherwise disposes of his business in which or in part, or

(iii) effects any change in the ownership of his business in consequence of which he is succeeded in the business or part thereof by any other person, such successor in business shall (unless he already holds a permit) obtain a permit referred to in sub-section (1).

(1-B) (a) where a registered dealer, who has been granted a permit under sub-section (1) or sub-section (1-A) employs a travelling salesman or representative to transact business, he shall give a written authorisation in favour of such travelling salesman or representative and also furnish a copy of such authorisation to the assessing authority concerned;

(b) The authorisation shall be in such form, shall contain such particulars and shall be subject to such conditions, as may be prescribed;

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(c) The form of authorisation shall be obtained from such authority and on payment of such fee as may be prescribed”.

(iii) in sub-section (2), the words “under the permit”, the words “under the permit and authorisation” shall be substituted;

(iv) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) Every permit holder or travelling salesman or representative shall carry the permit or the authorisation, as the case may be, on his person and shall produce it on demand by any officer of the Commercial Taxes Department empowered by the Government in this behalf. Every permit holder or travelling salesman or representative shall maintain and produce on demand to any such officer a true and correct account of all the transactions carried on under the permit or authorisation, as the case may be, and every travelling salesman or representative shall also maintain and produce on demand to any such officer a stock-book showing the quantities of goods entrusted to him by the registered dealer, the quantities disposed of from day to-day by sale or otherwise and the balance on hand at the end of each day.”;

(v) in sub-section (4)—

(a) for the expression “sub-section (1)”, the expression “sub-section (1) or sub-section (1-A)” shall be substituted;

(b) the *Explanation* shall be omitted;

(vi) after sub-section (5), the following sub-section shall be inserted, namely:—

“(5-A) A permit issued under sub-section (5) shall take effect—

(a) in the case of a person succeeding to the business or part thereof, from the date on which such person succeeded to the business; and

(b) in the case of any other person, from the date of issue of the permit”;

(vii) for sub-sections (8) and (9), the following sub-sections shall be substituted, namely—

“(8) No application for a permit or for a duplicate thereof shall be refused unless the registered dealer has been given a reasonable opportunity of being heard.

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(9) No permit holder and no travelling salesman or representative shall contravene any of the terms or conditions of the permit or authorisation, as the case may be, or any of the provisions of this Act or the rules made thereunder.

(10) The prescribed authority may cancel a permit if the permit holder has contravened any of the terms or conditions of the permit or any of the provisions of this Act or the rules made thereunder :

Provided that no prosecution for an offence under sub-section (1-B) of section 45 shall be instituted in respect of the same facts on which a permit has been cancelled under this sub-section.

(11) No permit shall be cancelled under clause (b) of sub-section (7) or under sub-section (10), unless the permit holder has been given a reasonable opportunity of being heard. "

11. *Substitution of new section for section 22, Tamil Nadu Act 1 of 1959.*—For section 22 of the principal Act, the following section shall be substituted, namely :—

22. *Collection of tax by dealer.*—(1) No person who is not a registered dealer shall collect any amount by way of tax or purporting to be by way of tax under this Act; and no registered dealer shall make any such collection except in accordance with the provisions of this Act and the rules made thereunder :

Provided that nothing in this sub-section shall apply to the collection of an amount by a registered dealer, towards the amount of tax already suffered under this Act in respect of goods, the sale or purchase price of which is controlled by any law in force.

Explanation.—For the purposes of this sub-section, any State Government or the Central Government shall be deemed to be a registered dealer.

(2) If any person or registered dealer collects any amount by way of tax or purporting to be by way of tax in contravention of the provisions of sub-section (1), whether or not any tax is due from such person or dealer under this Act in respect of the transaction in which he collects such amount, the assessing authority, may, after giving such person or dealer a reasonable opportunity of being

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heard, by order in writing impose upon him by way of penalty a sum not exceednig one and a half times such amount.

Provided that no proceedings under this sub-section shall be commenced after a period of five years from the expiry of the year in which the amount has been collected :

Provided further that no prosecution for an offence under sub-section (1-A) of section 45 shall be instituted in respect of the same facts on which a penalty has been imposed under this sub-section. ”.

12. *Amendment of section 23, Tamil Nadu Act I of 1959.*—In section 23 of the principal Act, for the words “less two and a half per cent ”, the words “less three per cent” shall be substituted.

13. *Amendment of section 24, Tamil Nadu Act I of 1959.*—(a) In sub-section (3) of section 24 of the principal Act, for the portion beginning with the words “a sum equal to” and ending with the words “the first three months aforesaid” the following shall be substituted, namely :—

“ a sum equal to a sum calculated at the rate of one rupee for every hundred rupees or part thereof such amount for each month or part thereof after the date specified for its payment.”.

(b) To sub-section (3), the following proviso shall be added namely :—

“ Provided that where a dealer or person has preferred an appeal or revision against any order of assessment under this Act, the assessing authority may, subject to such conditions as it may think fit to impose in the case, pass an order that no penalty shall be payable under this sub-section in respect of the amount in dispute in the appeal or revision, as long as such appeal or revision remains undisposed of.”.

14. *Amendment of section 26, Tamil Nadu Act 1 of 1959.*—For sub-section (5) of section 26 of the principal Act, the following sub-section shall be substituted, namely :—

“(5) Where any person to whom a notice under this section is served objects to it by a statement in the prescribed form that the sum demanded or any part thereof is not due by him to the dealer or that he does not hold any money for or on account of the

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dealer, then, nothing contained in this section shall be deemed to require such person to pay the sum demanded or part thereof, as the case may be, to the assessing authority but if it is discovered that such statement was false in any material particular, such person shall be personally liable to the assessing authority to the extent of his own liability to the dealer on the date of the notice or to the extent of the liability of the dealer for the amount due under this Act, whichever is less”.

15. *Insertion of new section 27-A in Tamil Nadu Act I of 1959.*—After section 27 of the principal Act, the following section shall be inserted, namely:—

“ 27-A. *Rounding off of turnover, tax, etc.*—The amount of turnover, tax., fee, penalty, fine or any other sum payable, and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.

Explanation.—If the total turnover of a dealer consists of several items of turnover liable to tax at different rates each such item of turnover shall be rounded off as provided in this section.”.

16. *Amendment of section 29, Tamil Nadu Act 1 of 1959.*—In sub-section (1) of section 29 of the principal Act, the expression “and the Madras City Land Revenue Act, 1851 (Central Act XII of 1851), as amended by the Madras City Land Revenue (Amendment) Act, 1867 (Madras Act VI of 1867)” shall be omitted.

17. *Amendment of section 31, Tamil Nadu Act 1 of 1959.*—In section 31 of the principal Act,—

(i) in sub-section (1) for the expression “section 23, section 27, sub-section (4) of section 41 or sub-section (3) of section 42”, the expression “sub-section (2) of section 22, section 23, section 27 or section 42” shall be substituted;

(ii) sub-section (4) shall be omitted.

18. *Amendment of section 32, Tamil Nadu Act 1 of 1959.*—In clause (c) of sub-section (2) of section 32 of the principal Act, for the words “four years”, the words “five years” shall be substituted.

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19. *Amendment of section 34, Tamil Nadu Act I of 1959.*—In clause (c) of sub-section (2) of section 34 of the principal Act, for the words “four years”, the words “five years” shall be substituted.

20. *Amendment of section 36, Tamil Nadu Act 1 of 1959.*—In section 36 of the principal Act.

sub-section (4) shall be omitted;

21. *Amendment of section 37, Tamil Nadu Act 1 of 1959.*—In section 37 of the principal Act, sub-section (4) shall be omitted;

22. *Amendment of section 38, Tamil Nadu Act I of 1959.*—In section 38 of the principal Act,—

(a) in sub-section (1), for the expression “sub-section (3) of section 36”, the expression “sub-section (3) or sub-section (6) of section 36” shall be substituted;

(b) sub-section (7) shall be omitted;

23. *Insertion of new sections 39-A and 39-B in Tamil Nadu Act 1 of 1959.*—After section 39 of the principal Act, the following sections shall be inserted, namely:—

“39-A. *Amendment of order of assessment, etc.*—(1) When as a result of any order passed in appeal or revision or review under this Act, any change becomes necessary, in the order of assessment, the appropriate appellate authority, or revising or reviewing authority may authorise the assessing authority to amend the order of assessment accordingly and on such amendment being made any amount overpaid by the assessee shall be refunded to him without interest, or the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act as the case may be.

(2) Pending the exercise of the powers of appeal, revision or review, the appropriate appellate authority, or revising or reviewing authority may, on application made by the assessing authority or the assessee, stay the refund to the assessee of any amount overpaid, or the collection of further amount of tax due from the assessee, in pursuance of the order which is the subject matter of appeal, revision or review.

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39-B. *Production of accounts*.—(1) Every dealer liable to pay tax under this Act, shall make available to the assessing authority any account, register, record or other document relating to the day-to-day transaction of his business.

(2) The Appellate Assistant Commissioner shall not for the first time, receive in evidence on behalf of any dealer in any appeal, such account, register, record, or document as is mentioned in sub-section (1), unless for reasons to be recorded in writing, he considers that such account, register, record or document is genuine and that the failure to produce the same before the assessing authority was for reasons beyond the control of the dealer.

(3) Except as provided in sub-section (2), no appellate authority or revising or reviewing authority shall, for the first time, receiving in evidence on behalf of the dealer any such account, register, record or document as is mentioned in sub-section (1).

Explanation.—Nothing in this section shall apply to accounts which are built up from the initial accounts."

24 *Amendment of section 40, Tamil Nadu Act 1 of 1959*.—Section 40 of the principal Act, shall be re-numbered as sub-section (1) of that section and after sub-section (1) as so re-numbered, the following sub-section shall be added, namely:—

'(2) (a) Every registered dealer shall keep at the place of business specified in the certificate of registration books of account for the current year. If more than one place of business in the State is specified in the certificate of registration, the books of account relating to each place of business for the current year shall be kept in the place business concerned.

(b) Every registered dealer shall also ordinarily keep the books of account for the previous five years at such place or places as he may notify to the registering authority. If the registered dealer decides to change the place or places so notified, he shall, before effecting such change, notify the same to the registering authority."

25. *Amendment of section 41, Tamil Nadu Act 1 of 1959*.—In section 41 of the principal Act, sub-section (1) (excluding the *Explanation*) shall be omitted.

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26. *Amendment of section 42, Tamil Nadu Act 1 of 1959.*— For sub-sections (2) and (3) of section 42 of the principal Act, the following sub-sections shall be substituted, namely :—

“(2) At every check-post or barrier mentioned in sub-section (1), or at any other place when so required by any officer empowered by the Government in this behalf, the driver on any other person in charge of any goods vehicle or boat shall stop the goods vehicle or boat, as the case may be, and keep it stationery as long as may reasonably be necessary, and allow the officer in charge of the check-post or barrier or the officer empowered as aforesaid, to **examine the contents in the goods vehicle or boat and inspect all documents relating to the goods carried which are in the possession of such driver or other person in charge, for the purpose of ascertaining whether there has been any sale or purchase of the goods carried and in case there was sale or purchase of the goods carried, whether such sale or purchase is liable to tax under this Act, and if so—**

(a) whether such tax has been paid, or

(b) whether the sale or purchase of the goods carried has, for the purpose of payment of tax under this Act, been properly accounted for in the documents referred to in sub-section (5).

(3) If, on such examination and inspection it appears—

(a) (i) that the tax, if any, payable under this Act in respect of the sale or purchase of the goods carried, has been paid, or

(ii) that the sale or purchase of the goods carried has for the purpose of payment of tax under this Act, been properly accounted for in the documents referred to in sub-section (5), the said officer shall release the goods vehicle or boat with the goods carried, or

(b) (i) that the tax, if any, payable under this Act in respect of the sale or purchase the goods carried, has not been paid, or

(ii) that the sale or purchase of the goods carried has, for the purpose of payment of tax under this Act, not been properly accounted for in the documents referred to in sub-section (5), and if the said officer is satisfied, after making such enquiry as he deem fit, that with a view to prevent the evasion of tax payable in respect of the sale or purchase of the goods carried, it is necessary

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to detain the goods, he shall detain the goods and direct the driver or any other person in charge of the goods vehicle or boat,—

(i) to pay such tax, or

(ii) to furnish adequate security in such form and in such manner and to such authority as may be prescribed.

on behalf of the person liable to pay such tax.

(4) If the tax is paid or the security is furnished, then, the goods so detained shall be released forthwith.

(5) The documents referred to in sub-sections (2) and (3), are, bills of sale, or delivery notes, or such other documents as may be prescribed.

(6) The driver or any other person in charge of the goods vehicle or boat shall, if so required, give his name and address and the name and address of the owner of the goods vehicle or boat as well as those of the consignor and the consignee of the goods.

(7) The driver of the goods vehicle or boat shall, on demand by the said officer, produce for inspection his driver's licence.

(8) (a) If the tax directed to be paid or the security directed to be furnished under sub-section (3) is not paid or furnished or

(b) If it appears to the said officer that the driver or the person in charge of the goods vehicle or boat is not giving the correct name and address of the owner of the goods vehicles or of the boat, or of the consignor or of the consignee of the goods, and if the said officer is satisfied after making such enquiry as he deems fit, that with a view to prevent the evasion of tax payable in respect of the sale or purchase of the goods carried, it is necessary to detain the goods, he shall detain the goods as long as may reasonably be necessary and shall ascertain the correct name and address of the owner of the goods vehicle or boat or of the consignor or of the consignee of the goods :

Provided that no such goods shall be detained by the said officer for more than twenty-four hours except with the permission of the next higher authority.

(9) In case the goods are subject to speedy and natural decay, and in the case of other goods, where no claim is made within the prescribed period, the said officer shall, subject to such

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conditions as may be prescribed, sell such goods in open auction and remit the sale proceeds thereof in a Government Treasury :

Provided that if the said officer is an officer below the rank of a Deputy Commercial Tax Officer, the sale under this sub-section shall be effected by the Deputy Commercial Tax Officer having jurisdiction.

(10) Any person entitled to such sale proceeds shall on application to the prescribed authority and upon sufficient proof be paid the sale proceeds mentioned in sub-section (9) after deducting the expenses of the sale and other incidental charges and the amount of sales tax due under this Act in respect of the sale or purchase of the goods in question.

Explanation.—For the purpose of this section, the expression “said officer” shall mean the officer-in-charge of the check-post or barrier or the officer empowered under sub-section (2).”.

27. *Amendment of section 45, Tamil Nadu Act 1 of 1959.*—In section 45 of the principal Act,—

(i) in sub-section (1), the word “or” occurring at the end of clause (c) and the expression “(d) collects any amount by way of tax under this Act in contravention of the provisions of sub-section (1) of section 22” shall be omitted;

(ii) after sub-section (1), the following sub-sections shall be inserted, namely:—

“(1-A) Any person who collects any amount by way of tax or purporting to be by way of tax under this Act in contravention of the provisions of sub-section (i) of section 22 shall, on conviction by a Magistrate, not below the rank of a Second-Class Magistrate, be liable to fine which may extend to five hundred rupees.

(1-B) Any permit holder, travelling salesman or representative, who contravenes any of the terms or conditions of the permit or the authorisation as the case may be, or any of the provisions of this Act or the rules made thereunder, shall on conviction by a Magistrate not below the rank of a Second-Class Magistrate, be liable to fine which may extend to five hundred rupees.”.

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(iii) in sub-section (2), after clause (c), the following clause shall be inserted, namely :—

“(cc) being a person obliged to keep and maintain true and correct account and record under sub-section (1) of section 40 fails to keep and maintain such account or record, or keeps any books of account at any place in contravention of sub-section (2) of section 40 or ”;

(iv) for sub-section (3), the following sub-sections shall be substituted, namely :—

“(3) Any person who prevents or obstructs an officer from exercising his powers or discharging his duties under section 41 or section 42 shall on conviction, be liable to simple imprisonment which may extend to six months or a fine which may extend to two thousand rupees or both.

(4) (a) Any owner or other person in-charge of a boat or a goods vehicle who fails to carry with him any of the records or documents specified in section 43 or section 44, as the case may be shall, on conviction, be liable to simple imprisonment which may extend to six months or a fine which may extend to two thousand rupees or both.

(b) The owner of the boat or the goods vehicle, if he was not in-charge of the boat or the goods vehicle at the time of the commission of an offence under clause (a), shall also be liable to be punished with the punishment provided for the offence under clause (a) unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(5) If the driver or any other person in-charge of any goods vehicle or boat, refuses on demand by the officer-in-charge of the check-post or barrier or the officer empowered under sub-section (2) of section 42 to give his name and address or the name and address of the owner of the vehicle or boat or of the consignor and consignee of the goods or gives any name and address which he knows or has reason to believe to be false or if the driver refuses on demand by such officer, to produce for inspection his driver's licence, he shall on conviction, be liable to simple imprisonment which may extend to six months or a fine which may extend to two thousand rupees or both.

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(6) Any person who makes any statement or declaration in any of the records or documents specified in section 43 or section 44, as the case may be, which statement or declaration he knows or has reason to believe to be false, shall, on conviction, be liable to simple imprisonment which may extend to six months, or a fine which may extend to two thousand rupees or both.

(7) Any person who is in any way knowingly concerned in any fraudulent evasion or attempt at evasion or abetment of evasion of any tax, payable in respect of the sale or purchase of any goods under this Act, shall, on conviction, liable to simple imprisonment which may extend to six months or a fine which may extend to two thousand rupees or both."

28. *Amendment of section 51, Tamil Nadu Act 1 of 1959.*—Section 51 of the principal Act shall be lettered as clause (a) of that section and after clause (a) as so lettered, the following clause shall be added, namely :—

" (b) No injunction shall be granted by any court in respect of any assessment made, or to be made, or in respect of any action taken, or to be taken, in pursuance of any of the provisions of this Act. "

29. *Amendment of section 53, Tamil Nadu Act 1 of 1959.*—In sub-section (2) of section 53 of the principal Act, clause (g) shall be omitted.

30. *Amendment of section 54, Tamil Nadu Act 1 of 1959.*—Section 54 of the principal Act shall be renumbered as sub-section (1) of that section and after sub-section (1) as so renumbered, the following sub-sections shall be added, namely :—

" (2) Without prejudice to the provisions of any other law for the time being in force, where a person to whom a summons is issued either to attend to give evidence, or produce accounts, registers, records or other documents at a certain place and time intentionally omits or fails to attend or produce accounts, registers, records or other documents at such place or time, the authority or officer mentioned in sub-section (1) may after giving the person concerned a reasonable opportunity of being heard impose upon him by way of penalty a sum not exceeding five hundred rupees as it or he thinks fit.

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(3) Any officer of the Commercial Taxes Department, not lower in rank than an Assistant Commercial Tax Officer shall have powers to call for such information, particulars or records as he may require from any person for the purpose of assessment, levy and collection of tax under this Act."

31. *Insertion of new section 54-A in Tamil Nadu Act 1 of 1959.*—After section 54 of the principal Act, the following section shall be inserted, namely:—

"54-A. *Power to get information.*—(1) Any assessing authority or appellate or revising authority under this Act, may by writing, require any person or authority to furnish such information, particulars or records available with that person or authority as will be useful or relevant to any proceeding under this Act.

(2) The person or authority from whom such information, particulars or records is or are required under sub-section (1) shall furnish, within a reasonable time, the information, particulars or records, if available."

32. *Amendment of section 55, Tamil Nadu Act 1 of 1959.*—After sub-section (3) of section 55 of the principal Act, the following sub-section shall be added, namely:—

"(4) The provisions of this Act relating to appeal and revision shall apply to an order of rectification made under this section as they apply to the order in respect of which such order of rectification has been made."

33. *Omission of section 56, Tamil Nadu Act 1 of 1959.*—Section 56 of the principal Act shall be omitted.

34. *Amendment of section 57, Tamil Nadu Act 1 of 1959.*—For clause (i) of sub-section (2) of section 57 of the principal Act, the following clause shall be substituted, namely:—

"(i) for the purpose of investigation of, or prosecution for, an offence under this Act or under the Indian Penal Code (Central Act XLV of 1860) or under any other law for the time being in force; or"

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35. *Amendment of the First Schedule to Tamil Nadu Act 1 of 1959.*—In item 40 of the First Schedule to the principal Act, for the entry in column (2), the following entry shall be substituted, namely :—

“Foamed rubber sheets, foamed rubber cushions and foamed rubber pillows.”.

36. *Repeal.*—The Tamil Nadu General Sales Tax (Definition of Turnover and Validation of Assessments) Act, 1954 (Tamil Nadu Act XVII of 1954), is hereby repealed.

I certify that this is a Money Bill.

Fort St. George,

Madras-9, 23rd August 1972.

K. A. MATHIALAGAN,

Speaker,

Tamil Nadu Legislative Assembly.

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[223-ம் பக்கத்திலுள்ள இனம் 4 (8)-க்கான அடிக்குறிப்பைக் காண்க.]

L.A. BILL No. 29 OF 1972.

(As passed by the Assembly)

A Bill further to amend the Tamil Nadu Buildings (Lease and Rent Control) Act, 1960.

Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-third Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Tamil Nadu Buildings (Lease and Rent Control) Amendment Act, 1972.

2. *Amendment of section 1, Tamil Nadu Act 18 of 1960.*—In sub-section (3) of section 1 of the Tamil Nadu Buildings (Lease and Rent Control) Act, 1960 (Tamil Nadu Act 18 of 1960), for the words, figures and letters “the 30th September 1972”, the words, figures and letters “the 30th June 1973” shall be substituted.